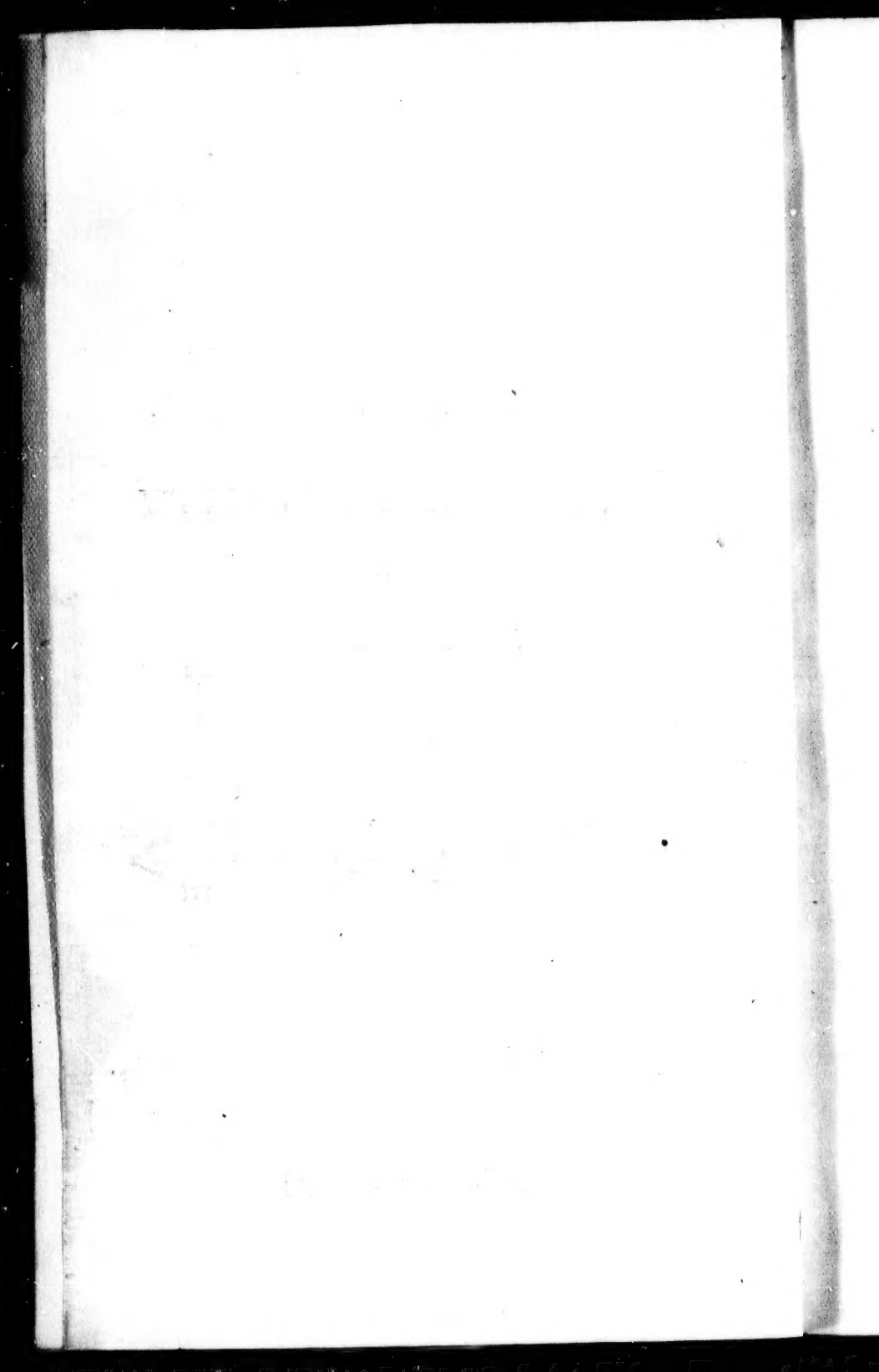


THE
JUSTICE and NECESSITY
OF
T A X I N G
THE
C O L O N I E S.

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THE
JUSTICE and NECESSITY
OF,
T A X I N G
THE
AMERICAN COLONIES,
Demonstrated.
TOGETHER WITH A
V I N D I C A T I O N
OF THE
Authority of Parliament.

L O N D O N :

Printed for J. ALMON, opposite Burlington-House in
Piccadilly, 1766.

A

VINDICATION

OF THE

Authority of Parliament, &c.

OF all the objects, which have since the revolution, engaged the attention of the legislature, the proper method of adjusting our present quarrels with the Americans is undoubtedly the most important. For as the riches and power of Britain depend chiefly on trade, and that trade on her colonies; it is evident that her very existence as the first of commercial nations, turns upon this hinge.

It cannot therefore be impertinent in any one modestly to offer his sentiments on this topick; that by the confrontation of different opinions we may strike

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out

out truth, as we do fire by the collision of flints; and that as much light as possible may be afforded to our legislators to guide them through so dark and intricate a labyrinth.

This is the more necessary, as there can be found no similar case in all the records of history to serve as a precedent, or clew, to direct their steps; and all they can do is to grope their way by their own industry, and to employ their reason, as the only compass which can steer their course aright to this land unknown.

Without any farther preamble, therefore, I shall proceed to discuss this point, and to state the case fairly between the two contending parties, that those, who having like myself, no particular interest concerned, have consequently little prepossession for either side, may be enabled to form an adequate idea of the subject.

While the colonies were under any apprehensions from the encroachments of the French and Indians, they submitted

mitted to the British legislature without reluctance; because they were sensible of their inability to defend themselves, and of the necessity of taking shelter under the wings of their mother. But no sooner were the French kites and Indian vultures scared away, than they began to strut and to claim an independent property to the dunghil. Their fear and their natural affection forsook them at one and the same time. They now boast that they owe their present happy state to no power on earth but themselves; that they worked out their own salvation by their own right arm: forgetting that, had we not conquered at Louisbourg, at Quebec, and many other places; had we not constantly protected and defended them, the French and Indians would have long ago reduced them to the situation of the ancient Britons, and we should ere now have received some such letter as this, inscribed, *The groans of the Americans.*

ricans. The barbarians, on one hand, drive us into the sea; the sea on the other, forces us back on the barbarians: so that we have only the hard alternative left us, of perishing by the sword, or by the waves.

Their insolence is arrived to such a pitch that they are not ashamed to assume to themselves the merit of bringing the last war but one to a period. According to them, what obliged the enemy to listen to terms of accommodation was not our success by sea, not the ruin of the French navy, not the total stagnation of their trade, not the march of the Russian auxiliaries; but the reduction, in a couple of short days, by a couple of little cannon, of a little island hardly discernable in a map, called Cape-Breton.

This undutiful, this disobedient behaviour of Britain's children abroad, owed, no doubt, its origin partly to the causes assigned above, and partly to the murmurs and discontent of those at home;

home; the Sacheveril in London produced another in Boston; the spirit of disaffection and mutiny, which the harangues of a general raised in the cyder counties, those of a colonel conjured up in New-England. Out of one hydra many more arose, and there wants a Hercules to crush them. But who has the courage and skill to wield his club? In hopes that such a hero will arise, I will endeavour to furnish him with weapons, and to show him how to pierce the vitals of the monster.

The most effectual way, in my opinion, of laying the spirit of disaffection among the colonists, and of quieting the present disturbances to the mutual satisfaction of each party, is to convince the Americans that they ought to be taxed rather than the English, and to prove that the interest of both is best promoted by leaving the power of taxation in the hands of the British legislature; I shall therefore address myself now to this task.

In

In this age all the kingdoms in Europe maintain a standing military force, which may be ready on all occasions to defend themselves, and to seize every opportunity of annoying their foes; Great-Britain therefore is obliged to keep, tho' contrary to the genius of its constitution, a large body of regular troops in constant pay: and as America must have a considerable share of these for its safeguard, on whom ought the burden of supporting them to fall, but on the Americans, to whom they prove an immediate benefit? Great-Britain is sufficiently exhausted already; she has spilt plenty of her blood in their cause, she has expended many millions in their service, and has by these means contracted an immense load of debt, of which she is never likely to be eased. Must she then expire under her pressures? Instead of being relieved, must a new burden be laid on her shoulders to crush her entirely? A tax for the support of American guards and garrisons must

must be raised somewhere; else all the labour of the last war may be lost in a moment; the colonies may be conquered by our enemies in one campaign.

What then must be done? America must be taxed. By no means, says America; I am sufficiently taxed already; the many restrictions and prohibitions, under which I labour in point of trade, are an ample tax. You gain of me by way of balance about half a million a year; let this be applied to the defence of America, and it will be found an abundant provision for all her wants.

But why, good America, dost thou not also desire us to apply to the defence of Spain and Turkey all that we gain by them annually? The argument will hold equally good, and cannot be absurd in the latter case without being so in the former.

Why likewise, dost thou not throw into the opposite scale the many millions, which we have already laid out for

for thy preservation, and see whether they do not make all, that we have ever drawn from thee, mount up and kick the beam.

Thou sayest indeed, that we receive in the general course of trade all the specie, which thou can't spare; and that it is cruel, nay, impolitick, to exact more than thou can't afford; as excessive imposts always damp industry, create a despondency in merchants, and incapacitate a state for furnishing its ordinary quota of taxes.

But let me tell thee that the money raised by the stamp act, being all necessary for paying the troops within thy own territories, must center wholly in thyself, and therefore cannot possibly drain thee of thy bullion.

It is true, this act will hinder thee from sucking out the blood of thy mother, and gorging thyself with the fruit of her labour. But at this thou oughtest not to repine, as experience assures us that the most certain method of rendering a body politick, as well

well as natural, wholesome and long-lived, is to preserve a due equilibrium between its different members ; not to allow any part to rob another of its nourishment, but, when there is any danger, any probability of such a catastrophe, to make an immediate revulsion, for fear of an unnatural superfetation, or of the absolute ruin and destruction of the whole.

All countries, unaccustomed to taxes, are at first violently prepossessed against them, though the price, which they give for their liberty : like an ox untamed to the yoke, they show, at first, a very stubborn neck, but by degrees become docile, and yield a willing obedience. Scotland was very much averse to the tax on malt ; but she is so far from being ruined by it, that it has only taught her to double her industry, and to supply, by labour, what she was obliged to give up to the necessities of the state. Can America be said to be poorer, to be more scanty of money than Scotland ?

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No.

No. What then follows? America must be taxed.

It is in vain to pretend that the increase of the American territories, and of the commodities, which they furnish to the British markets, has reduced the price of any article ; or placed the ancient colonists in a worse situation than before the war ; and consequently rendered them incapable of bearing any additional burden.

Europe is still the same as in seventeen hundred and fifty-five, its inhabitants are as numerous ; therefore as Britons, with regard to it and America, are, for the most part, but factors, the demand for American goods must be as great, if not greater, than formerly ; their value cannot be diminished, nor can the Americans be worse situated than at the commencement of the war.

It is equally idle to pretend that a tax on America must prove prejudicial to Britain.

A tax for defending it must, as hinted above, be levied somewhere; either in Britain or its colonies: and nothing is more manifest than that those, on whom the tax is laid, or who advance the money, must be the only sufferers, as in all dealings between two, what is taken from the one is added to the other; it always requires some time to balance accounts, by raising the price of commodities in proportion to the tax, and to reduce every thing by the course of circulation to a level. What America loses, Britain gains; the expences of the former are a saving to the latter. All the world is sensible of the justness of this maxim, the clamours of the colonists are a striking proof of it. If they were not convinced of this truth, why grumble at the impost? If they did not know that a tax upon them must prove comparatively detrimental to their country, and serviceable to Britain, why exclaim against it? How absurd then, is it to advance that

as an argument for the abolition of the tax, which was the principal one for opposing it? Indeed, to alledge that England will gain more by laying the tax on herself, is to alledge that a man, who gives his daughter an annual pension, becomes richer than if he received an equal sum.

I own, if Britain, by any channel, receives in return a larger portion than she bestows, she gains by the bargain. But that cannot be the present case; for by taxing herself she raises the price of provisions, which enereases that of labour, and manufactures, not only at home, but also in America, and all other foreign markets; by which means all her rivals in trade undersell her; she diminishes the quantity of her exports, the number of her artificans and people, and empoverishes herself in general. Whereas by levying the tax on the colonies, she saves a round sum of money annually; the price of her manufactures continues nearly the same, and as the wants of
the

the colonists, cannot be much lessened, her exports are almost equally considerable; in short, the foregoing prospect is wholly inverted.

But why keep any Forces at all in America? She is sufficiently able to defend herself. Every Male above sixteen years of age is enrolled in the militia; they have arms, they are disciplined, their numbers are great, and still upon the Increase: what more is wanting for her security? Is she in greater danger now, that the French are exterminated, than she was before the last war, when the enemy pressed vigorously upon her, and yet hardly any troops were to be found throughout her whole extent?

No; but lest the same Difficulties should recur, lest the same quarrels which bred the last expensive and bloody War, should return, troops must be maintained for her safeguard. Britain observes this policy within herself; is it not absurd to imagine she would not follow the same maxim
with

with regard to her colonies? She keeps on foot a considerable body of forces to be prepared on every emergency, not only to oppose a public foe, but also to enforce the decisions of the civil magistrate. And notwithstanding the antipathy which most people have to standing armies, they have been found to be very useful; and no government, antient or modern, can be named, which was not, without their assistance, subject to bloody riots and insurrections. Nor is there any danger to be apprehended from them, while their number is small, while the sword is in the hands of the people in general, while, as in America, there is a superior well regulated militia to check them, if they should discover any sinister design against liberty.

It is with a view of being useful to the mother country, that colonies are first planted; this is part of their charter, a tacit condition, on which they are allowed to depart and settle; there-

therefore they are not allowed by the laws of nature and nations to violate this agreement, as long as the mother is able to avail herself of it, and treats them with due Lenity and maternal affection. A few restrictions on their trade, in order to pay off what debts they contracted, while yet in the nursery, cannot be construed into acts of severity, and as little can a tax intended for their own defence, and appropriated to that sole use.

Upon the supposition that America is never to be taxed, this country, which now groans, and is like long to groan under the weight of taxes, will in time be left desolate, all its inhabitants will flock to America, to enjoy the benefits of a less oppressive government, and to mingle with a people of similar manners, religion and laws. Britain, the assylum of liberty, the seat of arts and sciences, the glory of Europe, and the envy of the world, will be ruined by her
own

own ungrateful sons, and become a desert. What neither Spain nor France, nor all the world combined, could accomplish, America, the child of her own fostering, will effect.

*Quos neque Tydides, nec Larissæus
Achilles,*

*Non anni domuere decem, non mille
carinæ,*

Vincentur pueris.

America will prove a continual drain upon her industry and people, an eternal sponge to suck up her vital moisture, and leave her a dry and sapless trunk, exposed, without branches, without leaves, to the inclemency of the weather. This event may be distant, but it is in the womb of time; and must be brought forth, unless we have sufficient skill to cause an abortion.

But what does America gain by all this? A transitory independence perhaps, on the most noble constitution, which the wit of man has been hitherto able to invent. I say transitory inde-

independence, for the broken and disjointed members of the American empire cannot be cemented and consolidated into one firm mass; it is too unwieldy and unmanageable; it is composed of particles too heterogeneous to be ever melted down into one consistent and well digested system of liberty. Anarchy and confusion will soon prevail, were it to attempt an union; and the loss of liberty will tread fast upon their heels. For a free and extended empire on a continent are incompatible: to think they are not is a perfect solecism in politicks. No history furnishes us with an example; foreign conquest, or the power with which the magistrate must be entrusted, are an invincible obstacle in their way. It is in islands alone, where one part of the people cannot be so easily employed to oppress the other, where the sea separates them from conquerors and great empires, that liberty can be deemed a native of the soil. What a wretched exchange, then,

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would

would the Americans make! They would barter liberty for slavery.

But, say they, we are not represented in parliament.

True; you are not; no more is one twentieth of the British nation; but they may, when they become freeholders, or burgesses: so may you; therefore complain not; for it is impossible to render any human institution absolutely perfect. Were the English animated by your spirit, they would overturn the constitution to-morrow.

Like the colonies of all other countries, you enjoy the privilege of being governed in the same manner, as the people, from which you are derived. You have the same parliament, the same laws; you are all deemed free-born Britons, and are intitled to all their immunities. What would you have more? Would you reduce your protectors, your deliverers, your parents to a state of servitude, by obliging them to pay taxes for you? It is plain,

plain, too plain, excessive prosperity has rendered your heads giddy, you attempt to soar higher than your strength will carry you, than your safety will permit; it is incumbent on us, under whose care you are, to clip your wings.

You tell us you are very sober and temperate, that you fear the influence of a standing army will corrupt you, and introduce profligacy and debauchery.

I take your word for it, and believe you are as sober, temperate, upright, humane and virtuous, as the posterity of independents and anabaptists, presbyterians and quakers, convicts and felons, savages and negro-whippers, can be; that you are as loyal subjects, as obedient to the laws, as zealous for the maintenance of order and good government, as your late actions evince you to be; and I affirm that you have much need of the gentlemen of the blade to polish and refine your manners, to inspire

you with an honest frankness and openness of behaviour, to rub off the rust of puritanism, and to make you ashamed of proposing in your assemblies, as you have lately done, to pay off no more debts due to your original native country.

I am only afraid that you will not be blest with enough of their company; they will be obliged to live on the frontiers, in order to check the Indians, and to preserve your hairy scalps untouched; they must be constantly exposed to secret treachery, and open violence, for your ease and security; and yet you will not contribute a single penny for their support.

In the name of wonder, what would you desire? Every farthing raised by the stamps, and a great deal more from Britain, is necessary for your defence, and is to be applied solely to that purpose: what more would you ask? Would you, preferably to all the parts of the British dominions, be exempted from taxes?

Do

Do you murmur because Britain is not taxed for you, or because you are not allowed to lay the tax on what commodities you please? If the former be the source of your discontent, you are very unnatural, and very ungrateful: very unnatural, because you have no compassion, no fellow-feeling for the distresses of your exhausted parent; very ungrateful, because, after Britain has done so much for you, after she has nourished and reared you up, from your sickly infancy to a vigorous state of adolescence, or rather manhood, after she has conquered your enemies, and placed you, if now you be not wanting to yourselves, beyond the reach of French perfidy and fraud, you will not stretch forth your hand to ease her, sinking under her burden, nor contribute to her security, or more properly your own.

But if the latter gave rise to your disaffection, you are very ill informed, very short sighted, in not perceiving, that a general tax, for the general defence

fence of all America, could not be raised by *peace-meal*, in every province separately. How could the quota of every colony be ascertained; and, if it could be ascertained, how were the colonists to be persuaded to grant it? We remember with what difficulty they were induced to advance money for their own defence in the late war, when the enemy was at their gates, when they fought *pro aris & focis*, for their religion and property. Some of them have not, to this day, contributed a single shilling. Are we to imagine, that they will be more forward, more lavish now, when the danger is distant, and perhaps imperceptible to the dull senses of most of them, than when it stared them in the face, and threatened immediate ruin. Whoever thinks so, must be a very weak politician, and ought to be sent to catch flies with Domitian.

Each assembly among you, forsooth, pretends to an equality with the British parliament, and allows no laws
binding

binding but those, which are imposed by itself. But mark the consequence. Every colony becomes at once an independant kingdom, and the sovereign may become, in a short time, absolute master, by playing the one against the other.

But were the sovereign always virtuous enough not to avail himself of this power, which with the greatest good nature, with the utmost political foresight, you thus put into his hand, quarrels would, in all probability, soon arise among you. It is well known you cannot boast of much mutual love, or christian charity; the same spirit which actuated your ancestors, and kindled the flames of civil war in this country, still reigns among you, and wants but a single spark to raise a combustion.

You will tell me, perhaps, that notwithstanding the multiplicity of governments, you may, like the Swiss cantons, live for ages in harmony and unity.

But

But I aver the contrary. The strength of the Protestants and Roman Catholicks among them, is nearly equal, and keeps them in awe of each other ; but above all, the fear of being crushed by the surrounding powers in case of intestine dissensions, prevents ambitious projects, and secures the peace. But as neither of these is your case, you have little reason to hope that you could preserve your liberties. Greece, as soon as it ceased to dread the Persian monarch, fell immediately into the hands of a despotick prince ; you have no king of Persia to fear, how then do you expect to remain free from slavery ? Believe me, your safest course is to continue in your dependence on Britain, where liberty is naturalized, and where you are entitled to every blessing with which it is attended.

Can you be so weak as to imagine that the two houses of parliament will allow you to set up a claim to uncontrollable authority in your several provinces ?

vinces? Perhaps you do not comprehend how this will in time reduce them, and consequently you to mere cyphers? I will inform you. The power of the crown is, of late, greatly encreased, by the vast number of places, which the last war, and the enormous growth of the national debt have left at its disposal. Give it also but the management of the colonies, exclusive of the parliament, and there needs no more, in a few years, to render it despotick.

Undoubtedly, the weight of this consideration was what moved the British, to assume a superiority over the Irish parliament; and Ireland, considerable a country as it is, submits to their controul; how can you have the front to ask greater privileges? Indeed, till you are placed on a quite different footing, you cannot expect even this indulgence: such a number of scattered jarring governments would create so much embarrassment and

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perplexity, as to be quite unmanageable.

Some of you complain that the privileges granted by your charters are invaded.

But by whom, pray, were these privileges granted? By a king, who had no power, I mean legal power, to grant you any privileges, which rendered you independent of parliament, no more than he can make a corporation in England independent of it. Talk not then, of such privileges; the spirit of the British constitution could allow you none, by which you did not remain subordinate to every branch of the legislature, and consequently subordinate to parliament. The king makes but one member of the legislature, and it is self-evident he cannot give away the rights and privileges of the rest. He can grant any body of men a charter, by which they are empowered to make bye-laws for their own government, but farther his prerogative does not
ex-

extend. He cannot free them from obedience to acts of parliaments.

Another, and a general complaint is, that you are taxed by a body of men unacquainted with your circumstances.

But who can be so well acquainted with the circumstances of the colonies in general, as the British parliament? It is composed of men very well versed in mercantile affairs, and much accustomed to the discussion of intricate questions; many of them are merchants, and merchants that trade to America and the West Indies. They are always ready to receive information from any hand, and never proceed to business of importance, till they have made the requisite inquiries. Nothing can be a better proof of this, than their conduct with regard to the stamp act. A year before it was passed, the ministers desired you to send agents over to London, in order to propose your objections to the whole, or any part of it; but you neglected this rea-

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sonable request ; therefore, if the duty on some articles should be too high, you have none but yourselves to blame.

How then can you pretend to set up your own knowledge in competition with that of the British parliament ? Every single assembly among you, may, perhaps, be a better judge of its own province than it ; but that is all : a full and comprehensive idea of the whole they cannot be expected to have ; their own particular interest they may understand, but the interest of the colonies in general is an object too large, too complex, to be taken in at one view, and to be perfectly scanned by them. It is the British legislature alone, whose close connection with all the colonies, whose thorough acquaintance with their trade and with commerce in general, is universally allowed, that is properly qualified for such an arduous task.

Thus have I shewn that the interest of both parties, of England and America, is best promoted by adhering

religiously to the ancient system; that a claim of new privileges by the Americans, for they have been taxed before by our parliament, will be attended with many immediate disadvantages, and that the remote consequence will be their own ruin and slavery.

But if, after all, the prejudices of the Americans should be so great as to make them reject all reasonable terms of accommodation, should they be so tenacious of what they call their privileges, as to be fully resolved on asserting an absolute independence on the parliament of Great Britain. Should they be determined, rather than yield to it as formerly, to proceed to the last extremity, I would, with all due deference to the wisdom of parliament, advise a certain number of contiguous provinces to be incorporated, and to be allowed parliaments under the same restriction as that of Ireland.

If they decline this equitable compromise, were I a member of either House, I would give my vote for treating

ing them as the Romans did the Latins, when they attempted by force to make themselves denizens of Rome. This step, I own, is dangerous, and very delicate in its management, but in such a crisis, it is the only one which can, with any dignity and prudence, be taken.

Though the partizans of America, in order to throw dust in our eyes, and erect a bug-bear to the ignorant, insinuate that the colonies would, in this extremity, follow the example of the Low Countries under Philip the Second, and call in the assistance of France and Spain. There is little reason to be apprehensive on that score; for the case is by no means parrellel: the Flemings and Dutch contended for ancient established rights, which had been allowed such by their oppressors themselves; the Americans assert privileges unknown, unheard of before; the Spaniards were strangers and foreigners to the inhabitants of the Low Countries; the Britons are brothers and
relations

relations to the Americans; the seventeen provinces were cruelly oppressed by the king of Spain, and a few of his counsellors; the colonies are moderately taxed by the whole body of the British legislature. Is it credible then, that, in order to free themselves from the gentle tutorage of their parent, they should run directly into the jaws of ruin and slavery? It is more probable that, when they hear of the final determination of this point against them by our parliament, the weight and authority of that body, the most august in the world, will make them sit down, like the Cyder counties, quiet under their burden.

But should they be so far infatuated as to act otherwise, it is in our power to prevent any fatal consequence; the British fleet can soon bring them to reason; all their capital towns lie defenceless on the edge of the shore, and must always obey the dictates of the tremendous mouths of cannon. This, however, is the last argument which
ought

ought to be used; for it is always of consequence to preserve the affections of subjects, to rule them by love rather than fear: nothing but the utmost contumacy, of which, I trust in Heaven, they will never be guilty, can justify such a violent measure.

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